

## **ABSTRACT OF THE INVENTION**

A light emitting diode and a method for manufacturing the same are disclosed. The light emitting diode comprises: a transparent substrate; a reflective layer located on  
5 a surface of the transparent substrate; a solder layer located on the other surface of the transparent substrate; a semiconductor epitaxial structure located on the solder layer, wherein the semiconductor epitaxial structure comprises a n-type contact layer, and the n-type contact layer can be a structure having a continuous flat surface, a structure having a continuous reticulate or bar surface, or a cylinder or prism structure having a  
10 discontinuous surface; and a transparent conductive layer located on the n-type contact layer of the semiconductor epitaxial structure.